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PPL Corp v. Commissioner of Internal Reven

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UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT
AMENDED

No. 11-1069

PPL CORPORATION AND SUBSIDIARIES

v.

COMMISSIONER OF INTERNAL REVENUE,
Appellant

Appeal from Decision of the
United States Tax Court
Tax Court Docket No. 07-25393
Tax Court Judge: Honorable James S. Halpern

Present: AMBRO, CHAGARES and GARTH, Circuit Judges

J U D G M E N T O R D E R

By Opinion and Judgment entered December 22, 2011, this Court held that the United Kingdom windfall tax is not creditable foreign tax under Internal Revenue Code §901 and reversed the decision of the Tax Court.

By order dated October 29, 2012, the Supreme Court of the United States granted PPL Corporation's petition for writ of certiorari. On May 20, 2013, the Supreme Court issued its opinion reversing the judgment of this Court.

Accordingly, it is hereby ORDERED that the judgment of the Tax Court is hereby affirmed. Costs taxed in favor of Appellees

By the Court,

s/ Thomas L. Ambro
Circuit Judge

Dated: August 26, 2014

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